THE HON'BLE SRI BILAL NAZKI,
THE ACTING CHIEF JUSTICE
AND
THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION No.24169 of 2007

Dated: 15-11-2007

Between:

M/s.Zuari Cement Limited,
Krishna Nagar, Kadapa District.

...Petitioner

and

1. The Assistant Commissioner (CT) LTU,
Kadapa Division, Kadapa and another.

...Respondents

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THE ACTING CHIEF JUSTICE
AND
THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION No.24169 of 2007

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Order: (Per The Hon'ble Sri Bilal Nazki, The Acting Chief Justice)

Heard the learned Counsel for the parties. With their consent, the Writ Petition is disposed of at this stage.

The controversy is that pending appeal before the Sales Tax Appellate Tribunal, the respondent-authorities are coercing the petitioner for payment of the disputed tax liability.

The learned senior Counsel appearing for the petitioner submits that after deducting the deferment from out of the disputed tax liability of Rs.33 Crores, the balance disputed tax liability even according to the first respondent-Assistant Commissioner remains to the tune of more than Rs.12 Crores and out of this amount, an amount of Rs.4 Crores have already been deposited by the petitioner. Therefore, it is unreasonable that pending appeal before the Sales Tax Appellate Tribunal, such amount should be tried to be realized by coercive methods.

We have gone through the record. We think that it would be fair to direct payment of further amount of Rs.2 Crores by the petitioner pending appeal before the Sales Tax Appellate Tribunal. Accordingly, we direct that an amount of Rs.1 Crore shall be paid by the petitioner within a period of six weeks from today and another amount of Rs.1 Crore within a period of six weeks thereafter. The attachment of the petitioner's accounts shall be lifted subject to the petitioner giving an undertaking before the first respondent-Assistant Commissioner that he will follow the order passed by this Court. The Sales Tax Appellate Tribunal is directed to dispose of the appeal within a period of three months.

The Writ Petition is, accordingly, disposed of. No costs.

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(Bilal Nazki, A.C.J)

Dated 15th November, 2007

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(Ramesh Ranganathan, J)

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